

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 23RD NOVEMBER 2007 / 2ND AGRAHAYANA 1929

OP.No. 32867 of 1999(K)

PETITIONER:

KERALA STATE DETERGENT AND CHEMICALS LTD.,
KUTTIPPURAM REPRESENTED BY ITS MANAGING DIRECTOR,
K.T.ALI HASSANKUTTY, KERALA STATE DETERGENT AND CHEMICALS LTD.,
KUTTIPPURAM.

BY ADV. SRI.T.V.GEORGE

RESPONDENTS:

1. DISTRICT COLLECTOR, MALAPPURAM DISTRICT.
2. DEPUTY TAHSILDAR (REVENUE RECOVERY), TALUK OFFICE, TIRUR.
3. ASSISTANT COMMISSIONER (ASSESSMENT), SALES TAX OFFICE,
SPECIAL CIRCLE, DEPARTMENT OF COMMERCIAL TAXES,
MALAPPURAM AT TIRUR.
4. DEPUTY COMMISSIONER OF SALES TAX, MALAPPURAM.
5. STATE BANK OF TRAVANCORE REPRESENTED BY ITS
BRANCH MANAGER, KUTTIPPURAM.
6. STATE OF KERALA, REPRESENTED BY THE
SECRETARY TO INDUSTRIES DEPARTMENT SECRETARIAT,
THIRUVANANTHAPURAM.

BY ADV. SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD
ON 23/11/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

OP NO. 32867/1999

ORDER ON CMP NO. 55541/1999 IN OP NO. 32867/1999

DISMISSED.

23/11/2007

SD/- (C.N.RAMACHANDRAN NAIR, JUDGE)

APPENDIX

PETITIONER'S EXHIBITS

P1 : COPY OF APPROVED ORDER DATED 13/01/1993 OF BOARD FOR INDUSTRIAL AND FINANCIAL RECONSTRUCTION.

P2 : COPY OF THE LETTER NO. 15671/J1/93/ID DATED 22/04/93 FROM SECRETEARY TO GOVERNMENT INDUSTRIES (J) DEPARTMENT, TRIVANDRUM TO CHIEF EXECUTIVES OF ALL PUBLIC SECTOR UNDERTAKINGS.

P3 : COPY OF REPLY LETTER OF PETITIONER TO VILLAGE OFFICER, NADUVATTOM TIRUR DATED 18/09/1999.

P4 : COPY OF REPLY NOTICE OF PETITIONER DATED 29/10/1999 TO 2ND RESPONDENT.

P5 : COPY OF NOTICE DATED 10/12/1999 ISSUED BY 3RD RESPONDENT YEAR 79-80 TO THE PETITIONER.

P5(a) :	DO	DO	FOR THE YEAR 80-81
P5(b) :	DO	DO	FOR THE YEAR 81-82.
P5(c) :	DO	DO	FOR THE YEAR 82-83.
P5(d) :	DO	DO	FOR THE YEAR 83-84.
P5(e) :	DO	DO	FOR THE YEAR 84-85.
P5(f) :	DO	DO	FOR THE YEAR 85-86.
P5(g) :	DO	DO	FOR THE YEAR 86-87.
P5(h) :	DO	DO	FOR THE YEAR 87-88.
P5(i) :	DO	DO	FOR THE YEAR 88-89.
P5(j) :	DO	DO	FOR THE YEAR 89-90.
P5(k) :	DO	DO	FOR THE YEAR 91-92.
P5(l) :	DO	DO	FOR THE YEAR 92-93.
P5(m) :	DO	DO	FOR THE YEAR 94-95
P5(n) :	DO	DO	FOR THE YEAR 95-96.
P5(o) :	DO	DO	FOR THE YEAR 96-97.
P5(p) :	DO	DO	FOR THE YEAR 97-98.

P6 : COPY OF REHABILITATION SCHEME APPROVED BY DIFR 22/01/1997.

P7 : COPY OF DEMAND NOTICE DATED 28/12/1999 ISSUED BY 2ND RESPONDENT.

// TRUE COPY //

PA TO JUDGE.

jg

C.N.RAMACHANDRAN NAIR, J.

O.P. No. 32867 of 1999

Dated, this the 23rd day of November, 2007

J U D G M E N T

I do not think this Court should settle the dispute between petitioner, which is a fully owned State Government Company, and the State Government in regard to settlement of tax arrears. It is for the Government itself to decide whether the company should be retained or whether tax should be recovered by sale of its assets. This original petition is, therefore, disposed of directing the Chief Secretary to Government, Government of Kerala, Thiruvananthapuram to decide the matter for the Government, after consulting the concerned department & the Board of Directors of the Company who, are also under the control of the Government.

(C.N.RAMACHANDRAN NAIR, JUDGE.)